

COUNTY EXECUTIVE'S 2008 BUDGET

DEPT: CHARGES TO OTHER COUNTY ORGANIZATION UNITS

UNIT NO. 1935
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the management of

the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	2006 Actual	2007 Budget	2008 Budget
Cross-Charges	\$ 0	\$ (8,883,144)	\$ 0
Abatements	0	8,883,144	(10,195,078)
Charges to Other Organization Units	\$ 0	\$ 0	\$ (10,195,078)

In order to show the full operating cost of many County departments, the costs of certain centralized service departments, such as DAS – Payroll and Department of Audit, are allocated to operating departments using the County's Cost Allocation Plan. From 1997-2007, the Central Service Allocation was not included as expenditure in departments' operating budgets. In 2008, centralized service costs are included as expenditures in departments' operating budgets. As a result, departments receiving grant revenues, indirect revenues (internal service fund departments) or outside (direct) revenues will include the Central Service Allocation, maximizing revenue to the County. In order to avoid double counting

centralized service costs, this budget offsets those service costs that are allocated to departments.

The Central Service Allocation amounts for the 2008 budget are based upon the 2008 Cost Allocation Plan. The 2008 Plan uses 2006 actual costs as its base and includes a carryover provision for the difference between the 2006 Plan (which was based on 2005 actual costs) and 2006 actual costs. Reflecting the 2006 carryover in the 2008 budget increases charges to those departments that were undercharged in 2006 and reduces charges to those departments that were overcharged in 2006.

The Central Service Allocation for 2008 reflects the prorated cost for the following services:

Organizational Name	Org. Number	2007 Budget	2008 Budget	2007/2008 Change
Carryover		\$ (910,094)	\$ 47,979	\$ 958,073
County Treasurer	3090	763,036	672,399	(90,637)
County-Wide Audit		284,671	295,461	10,790
DAS-Accounting*	1158	265,762	689,391	423,629
DAS-Accounts Payable	1159	836,842	761,302	(75,540)
DAS-Fiscal	1157	940,009	905,375	(34,634)
Personnel	1110/1120/1140/1135	3,644,459	3,748,481	104,022
DAS-Payroll	1187	367,767	429,979	62,212
DAS-Procurement	1152	673,547	694,681	21,134
Department of Audit	1001	2,017,145	1,950,030	(67,115)
Total		\$ 8,883,144	\$ 10,195,078	\$ 1,311,934

* The budgeted costs for DAS-Accounting increased between 2007 budget and the 2008 budget due to depreciation on recent years accounting capital projects. These projects had not been capitalized and depreciated earlier. Governmental accounting rules for grant reporting allow for the cost allocation of central departments to include all of the costs of those individual departments. The central cost allocation plan includes the direct cost of running the departments, fringe benefits, crosscharges and depreciation expense. Depreciation expense is not a budgeted item within the operating budget of these departments, but is included for purposes of the central cost allocation plan.

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ALLOCATION SUMMARY				
		2007 Budget	2008 Budget	2007/2008 Change
1000	County Board	\$ 62,096	\$ 69,389	\$ 7,293
1011	County Executive	33,153	29,000	(4,153)
1019	DAS - Office for Persons with Disabilities	17,203	14,710	(2,493)
1021	Veteran's Services	6,779	6,666	(113)
1040	County Board - Comm Business Dev Partners	21,738	24,073	2,335
1130	Corporation Counsel	29,408	32,160	2,752
1150	DAS - Risk Management	75,221	77,124	1,903
1151	DAS - Fiscal Affairs	12,485	11,994	(491)
1160	DAS - Information Management Services	220,608	235,561	14,953
1192	DAS - Economic & Community Development	205,509	48,560	(156,949)
2000	Combined Court Related Operations	635,186	618,187	(16,999)
2430	Department of Child Support Enforcement	202,043	202,981	938
3010	Election Commission	9,288	10,459	1,171
3270	County Clerk	14,819	15,533	714
3400	Register of Deeds	72,938	72,102	(836)
4000	Sheriff	998,452	1,199,739	201,287
4300	House of Correction	433,275	545,203	111,928
4500	District Attorney	184,560	188,128	3,568
4900	Medical Examiner	44,667	61,780	17,113
5040	Airport	485,492	543,249	57,757
5070	Transportation Services	38,270	3,492	(34,778)
5080	Architectural, Engineering & Environmental Svcs	50,172	79,302	29,130
5100	Highway Maintenance	163,859	172,933	9,074
5300	Fleet Management	225,030	251,621	26,591
5600	Transit/Paratransit Systems	125,024	122,671	(2,353)
5700	Facilities Management	274,754	261,763	(12,991)
5800	Director's Office	124,342	109,685	(14,657)
6300	DHHS - Behavioral Health Division	1,390,167	1,403,821	13,654
7200	DHHS - County Health Programs	139,281	204,932	65,651
7900	Department on Aging	286,752	643,158	356,406
8000	Dept of Health & Human Svcs	915,740	1,350,999	435,259
9000	Parks, Recreation & Culture	835,729	1,000,509	164,780
9500	Zoological Department	543,427	583,594	40,167
9910	UW Extension Service	5,677	0	(5,677)
	Total Charges to Other Organizational Units	\$ 8,883,144	\$ 10,195,078	\$ 1,311,934